

[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Testimony or Production of Records in a Court or Other Proceeding.

DATES: Written comments should be received on or before
[INSERT

**DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL
REGISTER]**

to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer,
Internal Revenue Service, Room 6526, 1111 Constitution Avenue
N.W., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional
information or copies of the regulation should be directed to
Martha R. Brinson, at (202)317-5753, or at Internal Revenue
Service, Room 6526, 1111 Constitution Avenue N.W., Washington,
DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Testimony or Production of Records in a Court or Other Proceeding.

OMB Number: 1545-1850

Regulation Project Number: TD 9178

Abstract: Final regulation provide specific instructions and to clarify the circumstances under which more specific procedures take precedence. The final regulation extend the application of the regulation to former IRS officers and employees as well as to persons who are or were under contract to the IRS. The final regulation affect current and former IRS officers, employees and contractors, and persons who make requests or demands for disclosure.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for profit organizations, and farms. Businesses and other for-profit organizations, Individuals and households, Not-for-Profit institutions, and Farms.

Estimated Number of Respondents: 1,400.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,400.

The following paragraph applies to all of the collections

of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 29, 2019.

Laurie Brimmer,

Senior Tax Analyst.

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